



Rep. Gary Hannig

Filed: 4/5/2005

09400HB2706ham002

LRB094 03732 BDD 44277 a

1 AMENDMENT TO HOUSE BILL 2706

2 AMENDMENT NO. _____. Amend House Bill 2706, AS AMENDED,
3 with reference to page and line numbers of House Amendment No.
4 1, on page 22, immediately below line 4, by inserting the
5 following:

6 "Section 7. The Department of Revenue Law of the Civil
7 Administrative Code of Illinois is amended by changing Section
8 2505-210 as follows:

9 (20 ILCS 2505/2505-210) (was 20 ILCS 2505/39c-1)

10 Sec. 2505-210. Electronic funds transfer.

11 (a) The Department may provide means by which persons
12 having a tax liability under any Act administered by the
13 Department may use electronic funds transfer to pay the tax
14 liability.

15 (b) Beginning on October 1, 2002, a taxpayer who has an
16 annual tax liability of \$200,000 or more shall make all
17 payments of that tax to the Department by electronic funds
18 transfer. Before August 1 of each year, beginning in 2002, the
19 Department shall notify all taxpayers required to make payments
20 by electronic funds transfer. All taxpayers required to make
21 payments by electronic funds transfer shall make those payments
22 for a minimum of one year beginning on October 1. For purposes
23 of this subsection (b), the term "annual tax liability" means,
24 except as provided in subsections (c) and (d) of this Section,

1 the sum of the taxpayer's liabilities under a tax Act
2 administered by the Department, except, through December 31,
3 2005, the Motor Fuel Tax Law and the Environmental Impact Fee
4 Law, for the immediately preceding calendar year.

5 (c) For purposes of subsection (b), the term "annual tax
6 liability" means, for a taxpayer that incurs a tax liability
7 under the Retailers' Occupation Tax Act, Service Occupation Tax
8 Act, Use Tax Act, Service Use Tax Act, or any other State or
9 local occupation or use tax law that is administered by the
10 Department, the sum of the taxpayer's liabilities under the
11 Retailers' Occupation Tax Act, Service Occupation Tax Act, Use
12 Tax Act, Service Use Tax Act, and all other State and local
13 occupation and use tax laws administered by the Department for
14 the immediately preceding calendar year.

15 (d) For purposes of subsection (b), the term "annual tax
16 liability" means, for a taxpayer that incurs an Illinois income
17 tax liability, the greater of:

18 (1) the amount of the taxpayer's tax liability under
19 Article 7 of the Illinois Income Tax Act for the
20 immediately preceding calendar year; or

21 (2) the taxpayer's estimated tax payment obligation
22 under Article 8 of the Illinois Income Tax Act for the
23 immediately preceding calendar year.

24 (e) The Department shall adopt such rules as are necessary
25 to effectuate a program of electronic funds transfer and the
26 requirements of this Section.

27 (Source: P.A. 91-239, eff. 1-1-00; 92-492, eff. 1-1-02.)".